

Audit Fees for Proxy Disclosure
2000 Year End

(2)

HS - Inc

	2000	2001
Audit Fees		
Annual Audit	939,400	1,071,000
Quarterly Reviews	87,249	93,750
Total Audit Fees	<u>1,026,649</u>	<u>1,164,750</u>
All Other Fees		
Audit Related Fees		
Pristine Audits	1,250,000	1,332,261
HIPAA Readiness Assessment	476,333	
Florida and Puerto Rico Statutory Audits	355,300	343,725
Partnership Audits		
Kansas	70,000	46,900
Portland	46,000	28,750
Any other Partnership Audits		
Symmes	3,027	
Memphis	14,400	
	<u>133,427</u>	<u>75,650</u>
UK Statutory Audits (US\$)	48,827	47,678
Other Attest Work		
Chesapeake Agreed Upon Procedures	19,400	21,650
CMS Litigation Support	14,000	
Daly City and Australia	1,536	
Internal Audit - Australia		22,000
Penn State Geisenger Review/Audit	4,750	29,500
Horizon 401K audit	13,000	6,750
Newport Beach Election Count	2,000	
	<u>54,686</u>	<u>79,900</u>
Registration Work	117,525	146,625
SCA Development Audit	53,575	38,124
FACIS	47,916	
Other Accounting and Consultation	40,015	28,923
Oracle System Control Assessment		288,540
AABSCAST	6,250	6,250
	<u>2,583,854</u>	<u>2,387,676</u>
All Other Fees Excluding Audit Related		
US Tax	19,762	75,215
UK Tax (US\$)	46,345	46,365
	<u>66,107</u>	<u>121,580</u>
Total "All Other" Fees	<u>2,649,961</u>	<u>2,509,256</u>
Total Fees	<u><u>3,676,610</u></u>	<u><u>3,674,006</u></u>

Audit Fees

The aggregate fees billed to us by Ernst & Young LLP for the fiscal year ended December 31, 2001 c
audit of such fiscal year were as follows:

Audit Fees	1,164,750
All Other Fees	
Audit Related Fees	2,387,676
Non-Audit Related Fees	<u>121,580</u>
Total of All Other Fees	2,509,256